

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301
Indianapolis, IN 46204
(317) 233-0696
<http://www.in.gov/legislative>

FISCAL IMPACT STATEMENT

LS 6758

BILL NUMBER: SB 260

NOTE PREPARED: Dec 31, 2007

BILL AMENDED:

SUBJECT: Finance in a Consolidated City.

FIRST AUTHOR: Sen. Merritt

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: The bill provides that the controller of a consolidated city has all the powers and performs all the duties of the county auditor and the county treasurer under law except the duties of these officers as members of the board of county commissioners. It provides for transfer of powers, property, and employees of the county auditor and the county treasurer to the city controller.

It establishes the board of finance and management for the consolidated city consisting of the controller, the county auditor, and the county treasurer to advise the controller regarding the controller's duties.

The bill repeals a statute relating to the residence of the county auditor of a county with a consolidated city, a statute relating to receipts of the county auditor and the county treasurer, and a statute relating to the personal liability of the auditor duplicated by another statute applicable to the controller.

Effective Date: July 1, 2008.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: The bill could potentially increase costs for a consolidated city by increasing the responsibilities of the city controller while retaining the county auditor and county treasurer positions and by creating a board of finance and management to advise the controller. Ultimately, any increased cost would be based on the decisions of the county fiscal body, which determines the compensation of elected county officials and the controller.

Background: In 2006, the salary of both the Marion County Auditor and Marion County Treasurer was \$76,500. The city controller salary in 2002 was \$95,000.

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: Marion County.

Information Sources: Association of Indiana Counties, *2006 County FactBook*; Indiana Association of Cities and Towns, *2002 City and Town Salary Information*.

Fiscal Analyst: Karen Firestone, 317-234-2106.